

Exhibit 27

Subj: **Westpoint Marina--Site Preparation and entrances into project site**
Date: 10/21/2003 12:27:05 PM Pacific Standard Time
From: andreag@bcdcc.ca.gov
To: MSandHILL@aol.com
CC: pete@bohleyconsulting.com, bobb@bcdcc.ca.gov, stevem@bcdcc.ca.gov
Sent from the Internet

Dear Mark:

Thank you the plans you dropped by our offices last Thursday, October 16, 2003. I have had a chance to review them and have the following comments:

(1) The surcharge of 90,000 cubic yards of material is not currently authorized in the project and will require a permit amendment. I have asked Pete Bohley a number of questions regarding this process. In addition to that information, if you could please request a permit amendment and send a permit amendment processing fee of \$100. As long as I have these items prior to November 3, you may go ahead and accept the material at the site. I will finish the paper for the amendment as soon as possible, but you may not receive it prior to when you need to accept the material.

(2) The plans you submitted also show the two entrances into the project site through Pacific Shores. We cannot approve these site plans until you have also submitted the easements. You note in your cover letter that you hope to have these easements in the next month or so. Please just forward those easements along to me when you receive them. Pacific Shores will also need to amend their permit and public access instrument for the construction of the two vehicular entrances and installation of the crosswalks.

I hope you are doing well Mark and it is exciting to see the project moving forward. Please call me or e-mail me with any questions you may have.

Regards,

Andrea Gaut